Secrt. II-48—22,202—6-2-25.

L. S. G. **(1924) Department.**

Mi SERIES.

G.O. No. 9032 Lgni

DATED 4-4-24

[Despatch Abstract.]

Budget - Harpanahalli Taluk Board - Bellary District -

1924-25 - Recorded with remarks.

Statement showing the financial position of Harpanahalli

Services. (1)	Total Expenditure (Ordinary)				Service Receipts (Ordinary).				Government (Or	
	Actuals, 1921–22. (2)	Actuals, 1922–23 (3)	Revised estimate, 1923–24. (4)	Budget estimate, 1924–25. (5)	Actuals, 1921–22. (6)	Actuals, 1922–23. (7)	Revised estimate, 1923–24. (8)	Budget estimate, 1924–25. (9)	Actuals, 1921–22. (10)	Actuals, 1922–23. (11)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Management.	5355	4329	3820	3900	3	1	.	.		
B.—Communications (including lighting, etc.).	1675	2733	830	1640	2653	2491	2606	2105		
C.—Education										
(i) Elementary ..	30643	34170	33915	34395	513	480	500	475	13351	25679
(ii) Secondary and others.										
D.—Public Health.										
(i) Medical relief ..	5928	7195	7700	6849 9400	19	30	20		281	282
(ii) Preventive Medicine	1413	1191	1850	3125	20	589	600	600		
(iii) Water-supply and drainage.										
Total ..	45014	49618	48115	50520	3201	3591	3625	3180	13632	25961

* Difference between the 'total expenditure' and the total of 'service rece

(*a*) Total expenditure on services from general revenues [figures in columns (18) to (21)] .. .. .

(*b*) Total net revenues from taxation and miscellaneous items [total of items '(*a*) Taxation' and '(*b*) Miscellaneous items

(*c*) Difference [(*b*) *minus* (*a*)] .. ..

(*d*) Surplus or deficit under Remunerative enterprises account (ordinary) excluding interest on investments of railway ce

(*e*) Ordinary surplus or deficit [total of (*c*) and (*d*)] .. ..

(*f*) Capital expenditure from ordinary revenues admissible [this should be taken at 10 per cent of the *surplus* under (*e*) district boards].

(*g*) Net surplus or deficit [(*e*) *minus* (*f*)] .. ..

(*h*) Actual capital expenditure incurred from ordinary revenues .. ..

(*i*) Opening balance under the Revenue account .. ..

(*j*) Closing balance under the Revenue account .. ..

† (*k*) Minimum closing balance required .. ..

(*l*) Deficiency in the closing balance 6361 .. ..

† The minimum closing balance required is 5 per cent in the case of municipalities, and 2½ per cent in the case of local boards, of service receipts excludi
ipts under the Remunerative enterprises account excluding interest on investments of railway cess, if any.

54

5,000—22-11-23

DIX.

Taluk Board
~~Municipal Council~~ for the four years ending with the year 1924–1925.

ANTS FOR SERVICES NARY).		ENDOWMENTS AND CONTRIBUTIONS (ORDINARY).				APPROPRIATION FROM GENERAL REVENUES.*				REMARKS. (The rates of taxes levied should be mentioned here.)
Revised estimate, 1923-24. (12)	Budget estimate, 1924-25. (13)	Actuals, 1921-22. (14)	Actuals, 1922-23. (15)	Revised estimate, 1923-24. (16)	Budget estimate, 1924-25. (17)	Actuals, 1921-22. (18)	Actuals, 1922-23. (19)	Revised estimate, 1923-24. (20)	Budget estimate, 1924-25. (21)	(22)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
						5352	4328	3820	2900 3900	All the taxes have been levied at the maximum rate except the obligatory land Cess under Section 78(4) ii of the Local Boards' Act 1920.
		10	1098	80	445	-990	-856	-1755	-1050 -910	
9530	19550					16779	8011	11670 13865	8307 14370	
1625	3076 2940 +135					5628	6883	6045	3773 4520	(1) Obligatory Land cess at 6 pies in the Rupee
					800	1393	602	1250	1100 1225	(2) Profession tax maximum rate
								7485		(3) Companies tax maximum rate
								21030	15030	
21183	22490	10	1098	80	1245	28162	18968	23225	23605	

', 'Government grants for services' and 'endowments and contributions'.

	Actuals, 1921-22.	Actuals, 1922-23.	Revised estimate, 1923-24.	Budget estimate, 1924-25.
	RS	RS.	RS.	RS.
.. ..	28162	18968	21030 23225	15030 23605
inus collection charges in the Revenue account	8300	11082	10625	14730 +4020
.. ..			-11405	-300
.. ..	-19862	-7886	-12600	-13505
f any	6880	3154	3455 250	300
.. ..			-11105	
.. ..	-12982	-4732	-9145	-13280
the case of municipalities and taluk boards and 20 per cent in the case of	-	-	-	-
.. ..	-12982	-4732	-11305 -9145	-13285
.. ..	1956	1327		-1651
.. ..	8692	-17377	-19724	-8990
.. ..			-1651	-1651
.. ..	-10341	-19724	-8990	-22275
.. ..	285	365	328	325
.. ..	-10626	-20089	-938	-22600

7460 611 6849 — 4520 136 4384 — 611 3773 — 13865 11670 2195 — 23225 2195 21030

e under Elementary Education and water-supply and drainage [columns (6) to (9)], net revenues from taxation and miscellaneous items (item 4), and 'ordinary'

President Taluk

Revised budget estimate of the Hanpan akaki Taluk Board for the year 19

Heads	Ordinary debits	Ordinary Credits. Service receipts	Appropriation from. Service account	Remunerative enterprises	Revenue	Endowments and contributions	Government Grants	Opening balance	Total
1	2	3	4	5	6	7	8	9	10
I. Service account									
A. Management	3820				3820				3820
B. Communications	830	2505			-1755	80			830
C. Education	33915	500			13866		19530		33915
D. Public Health	9550	620			7296		1636		9550
Total Service Account	48115	3625			23226	80	21185		48115
II Remunerative enterprises	50	350			-345			3155	50
III. Revenue Account		10625	-23225	3455			19880	-19725	-8990
								15713	-9
IV. Endowments & Contributions Account		400	-80					1615	19
V Government Grant Account		41065	-21185		-19880				
VI Loans Account									
Debit Account								1350	1350
Grand Total	48165	56065	-44490	3455	-110	80	41065	-13605	42460

23 — 24. Bellary District

Closing balance Ordinary.	Capital Credits											
	Capital Credits	Savings receipts	Appropriation for Improvements						Opening balance	Capital total	Closing balance Capital	Total Closing balance Capital and Ordinary
			Sinking account	Remunerative enterprises	Revenue	Endowments and contributions	Government grants	Loans				
11	12	13	14	15	16	17	18	19	20	21	22	23
	930					930				930		
	930					930				930		
-8990												-8990
1936-			-930							-930	-930	1005
1350												1350
-5705	930		-930								-930	-6635

President District Board
Bellary

Rep
6.2.24.

1,500—5-11—23.

BUDGET ESTIMATE

OF THE

Harpanahalli Taluk Board

for the year 1924-1925.

Budget Estimate of the Kanpanahal Taluk Board

SUM

Heads.	Ordinary Debits.	Ordinary Credits.							
		Service receipts.	Appropriation from					Opening balance.	Total.
			Service Account.	Remunerative enterprises.	Revenue	Endowments and Contributions.	Government grants.		
1	2	3	4	5	6	7	8	9	10
I. SERVICE ACCOUNT.									
A. Management.	3900				3900				3900
B. Communications.	1640	2105			-910	445			1640
					-140				
C. Education.									
(i) Elementary Education ..	34395	475			14370		19560		34395
(ii) Education other than Elementary.									
Total, Education ..									
D. Public Health.									
(i) General	10585	600			6246	800	2940		10585
(ii) Water-supply and Drainage.									
Total, Public Health ..									
TOTAL, SERVICE ACCOUNT.	50620	3180			23605	1245	22490		50620
II. REMUNERATIVE ENTERPRISES ACCOUNT.	50	350			-300				50
III. REVENUE ACCOUNT ..		10020	-23605	300				-8990	-22275
IV. ENDOWMENTS AND CONTRIBUTIONS ACCOUNT.		310	-1245					1005	70
V. GOVERNMENT GRANTS ACCOUNT.		37210	-22490		-14720				
VI. LOANS ACCOUNT ..									
VII. DEPOSITS AND ADVANCES ACCOUNT.								1350	1350
VIII. GRAND TOTAL, ALL ACCOUNTS.	50570	51070	-47340	300	8585	1245	22490	-6635	29715

INSTRUC

(1) Very great care should be taken in preparing this summary of the comparative annual account.

(2) Mistakes are apt to occur especially in regard to the accounting of appropriations each of which is bound to appear as, or to be included in, are given for exhibiting appropriations in this summary :—

(i) Where in any section of the Service Account, there is an appropriation to Revenue, i.e., a figure entered against "Deduct appropriation to in column 4 against the Revenue Account

(ii) In cases where there is an appropriation from the ordinary to the capital section of the Elementary Education or Water-supply and Drainage ordinary to capital in the Remunerative Enterprises Account, it should be shown as a minus entry in column 5 and as a plus entry in column 15.

(iii) Appropriations from Remunerative Enterprises to Revenue should be shown as a minus entry in column 6 against the Remunerative

(iv) Appropriations from Revenue to Service ordinary should be shown as plus entries in column 6 against the Service account concerned and

(v) Appropriations from Revenue to Service capital should be shown as plus entries in column 16 against the Service account concerned and

(vi) If rarely there is any case of appropriation from Remunerative Enterprise Capital to Revenue, it should be shown as a minus entry in

(vii) Care should be taken—especially in the case of the Endowments and contributions, Government grants and Water-supply and Drainage

(3) The sum of the figures in columns 9 and 20 should tally with the opening treasury cash balance for the year.

(4) The figure in column 23 against grand total should tally with the actual closing balance in the treasury.

(5) The figures in columns 2 and 12 represent actual cash payments and those in columns 3 and 13 actual cash receipts. It should be noted ae ture, receipts from Remunerative Enterprises Endowments and contributions, Government grants and Deposits and advances.

(6) The grand total of the figures in column 10 should be the same as the sum of the figures against grand total in columns 3 to 9; so should

Closing balance, ordinary	Capital Debits.	Capital Credits.									Closing balance, capital.	Total, Closing balance, Capital and ordinary.
		Service receipts.	Appropriation from						Opening balance.	Total.		
			Service Account.	Remunerative enterprises.	Revenue.	Endowments and Contributions.	Government grants.	Loan.				
11	12	13	14	15	16	17	18	19	20	21	22	23

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	I. SERVICE ACCOUNT.	Rs.	
		A. MANAGEMENT.		
		Ordinary—		
		1. Establishment—		
1703	1820	(1) Staff	1900	
		(2) Contingencies and equipment renewals—		
978	1000	(a) Contingencies	1000	
		(b) Repairs to and renewals of equipment.		
1648	1000	2. Travelling allowance of members	1000	
		3. Repairs to buildings		
		4. Law charges—Costs paid		
		Total, Running charges ..		
		5. Interest on and repayment of debt ..		
4329	3820	Total, Management, Ordinary charges ..	3900	
		Capital—		
		1. Land and buildings		
		2. Equipment		
		Total, Management, Capital charges ..		
		B. COMMUNICATIONS.		
		Ordinary—		
		1. Engineering establishment—		
		(1) Engineers and Assistant Engineers ..		
		(2) Other establishment		
		(3) Travelling allowance		
		(4) Contingencies and equipment renewals—		
		(a) Contingencies		
		(b) Repairs to and renewals of equipment.		
		Total ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.		RS.	
		I. SERVICE ACCOUNT.		
		A. MANAGEMENT.		
		Ordinary—		
		1. Sundry receipts		
		2. Law charges—Costs recovered		
		Total ..		
4328	3820	*Add*—Appropriation from revenue	3900	
4329	3820	Total, Management, Ordinary receipts ..	3900	
		Capital—		
		1. Capital receipts		
		2. Appropriation from loans ..		
		Total ..		
		Add—Appropriation from revenue		
		Total, Management, Capital receipts ..		
		B. COMMUNICATIONS.		
		Ordinary—		
		1. Engineering establishment—		
		Engineers and Assistant Engineers—appropriation from Government grants.		
		Total ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	I. SERVICE ACCOUNT—*cont.*	RS.	
		B. COMMUNICATIONS—*cont.*		
		Ordinary—*cont.*		
		2. Roads—		
		(1) First-class roads—		
		(*a*) Maintenance		
		(*b*) Interest on and repayment of debt ..		
		Total ..		
		(2) Second-class roads—		
		(*a*) Maintenance		
		(*b*) Interest on and repayment of debt ..		
		Total ..		
		(3) Other roads—		
525	600	(*a*) Maintenance	630	
		(*b*) Interest on and repayment of debt ..		
525	600	Total ..	630	
		(4) Roads in general		
		(*a*) Tolls—Cost of collection		
		(*b*) Charges for numbering carriages and carts.		
		(*c*) Contributions to other local bodies ..		
		Total ..		
		Grand Total, Roads ..		
		3. Ferries—		
		(1) Staff		
379		(2) Contingencies and equipment renewals ..	420	
379		Total ..	420	

Actuals of 1923-24.	Revised Estimate for 1923-24	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	I. SERVICE ACCOUNT—*cont.*	Rs.	
		B. COMMUNICATIONS—*cont.*		
		Ordinary—*cont.*		
		2. Roads—		
		(1) First-class roads—		
		Appropriation from Government grants.		
		Total ..		
		(2) Second-class roads—		
		Appropriation from Government grants.		
		Total ..		
		(3) Other roads—		
		(4) Roads in general—		
		(*a*) Ordinary toll receipts— Gross		
		Deduct—		
		(i) Refunds		
		(ii) Toll contributions to other local bodies.		
		Add—Toll contributions from other local bodies.		
		Net toll receipts ..		
		(*b*) Tax on carriages and animals ..		
		(*c*) Tax on carts		
		(*d*) Fees for numbering carriages and carts.		
197	—	(*e*) Other receipts		
		(*f*) Appropriation from endowments and contributions.		
197		Total ..		
		Grand Total, Roads ..		
2285	2500	3. Ferries— Ferry rents, gross	2100	
	2100	*Deduct*—refunds		
2285	2500	Net ..	2100	
		Total ..	2100	

Actuals of 192 2-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 192 4-25.	Remarks.
RS.	RS.		RS.	
		I. SERVICE ACCOUNT—*cont.*		
		B. COMMUNICATIONS—*cont.*		
		Ordinary—*cont.*		
		4. Departmental buildings—		
		(1) Repairs to buildings		
		(2) Interest on and repayment of debt ..		
		Total ..		
		5. Rest-houses—		
		(1) Staff		
		(2) Contingencies and equipment renewals.		
		(3) Repairs to buildings		
		Total, Running charges ..		
		(4) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		6. Choultries and water-sheds—		
149		(1) Staff	210	
1680	230	(2) Contingencies and equipment renewals.		
		(3) Repairs to buildings	380	
1829	230	Total, Running charges ..	590	
		(4) Interest on and repayment of debt ..		
		(5) Contributions		
		Total, Ordinary charges ..		
		7. Tools, plant and stores—		
		(1) Staff		
		(2) Contingencies and equipment renewals..		
		(3) Interest on and repayment of debt ..		
		Total ..		
		8. Lighting—		
		(1) Staff		
		(2) Contingencies and equipment renewals..		
		(3) Interest on and repayment of debt ..		
		Total ..		
2733	830	Total, Communications—Ordinary charges ..	1640	

Actuals of 1922-23.	Revised Estimate for 1923-24	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.		RS.	
		I. SERVICE ACCOUNT—*cont.*		
		B. COMMUNICATIONS—*cont.*		
		Ordinary—*cont.*		
		4. Departmental buildings		
		Total ..		
		5. Rest-houses—		
		(1) Fees and other receipts		
		(2) Appropriation from endowments and contributions.		
		Total ..		
		6. Choultries and water-sheds—		
6	5	(1) Fees and other receipts	5	
	10			
		(2) Income from securities		
1098	80	(3) Appropriation from endowments and contributions.	445	
1104	85	Total ..	450	
		7. Tools, plant and stores—		
		(1) Rent of tools and plant		
3	—	(2) Sale-proceeds of tools, plant and stores.		
3	—	Total ..		
		8. Lighting—		
		Appropriation from endowments and contributions.		
		Total ..		
3689	2586	Total, Communications—Receipts ..	2550	
		Add—Appropriation from Revenue to Communications—Ordinary.		
866	1755	*Deduct*—Appropriations to Revenue from Communications—Ordinary.	910	
2733	830	Net Communications—Ordinary—Receipts ..	1640	

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	I. SERVICE ACCOUNT—*cont.*	Rs.	
		B. COMMUNICATIONS—*cont.*		
		Capital—		
		1. Roads—		
		(1) Acquisition of land and original works ..		
		(2) Bridges, culverts and causeways ..		
		Total ..		
		2. Ferries—		
		(1) Original works		
		(2) Equipment		
		Total ..		
		3. Departmental buildings—		
		(1) Original works		
		(2) Equipment		
		Total ..		
		4. Rest-houses—		
		(1) Original works		
		(2) Equipment		
		Total ..		
	930	5. Choultries and water-sheds—		
		(1) Original works		
		(2) Equipment		
	930	Total ..		
		6. Tools, plant and stores—		
		Purchase of machinery—		
		(*a*) Steam road-roller		
		(*b*) Other machinery		
		Total ..		
		7. Lighting—		
		Capital charges		
		Total ..		
	930	Total, Communications—Capital charges ..		

Actuals of 1922-23.	Revised Estimate for 1923-24	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	I. SERVICE ACCOUNT—*cont.*	RS.	
		B. COMMUNICATIONS—*cont.*		
		Capital—		
		1. Roads—		
		(1) Roads—Appropriation from loans ..		
		(2) Bridges, culverts and causeways—		
		(*a*) Capital receipts		
		(*b*) Appropriation from loans		
		Total ..		
		2. Ferries—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		
		3. Departmental buildings—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		
		4. Rest-houses—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		
		5. Choultries and water-sheds—		
		(1) Capital receipts		
	930	(2) Appropriation from ~~loans~~ Government Account		
	930	Total ..		
		6. Tools, plant and stores—		
		(1) Sale of machinery		
		(2) Appropriation from loans		
		Total ..		
		7. Lighting—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		
		Total, Communications—Receipts ..		
		Add—Appropriations from Revenue to Communications—Capital.		
	930	Net Communications—Capital receipts		

Actuals of 1922-23.	Revised Estimate for 192 -2	Heads.	Budget Estimate for 1923-24.	Remarks.
RS.	RS.	I. SERVICE ACCOUNT—*cont.*	RS.	
		C. EDUCATION.		
		(i) *Elementary education.*		
		Ordinary—		
29.777	27865	1. Staff	28350	
4234	25810 6050 45.70	2. Contingencies and equipment renewals ..	6045	
-		3. Prizes and scholarships		
159.		4. Repairs to buildings		
34170	33915	Total, Running charges ..	34395	
		5. Interest on and repayment of debt		
34170	33915	Total, Elementary Education, Ordinary charges.	34395	
		(ii) *Education other than Elementary.*		
		Ordinary—		
		1. Secondary schools—		
		(1) Staff		
		(2) Stipends of teachers sent for training ..		
		(3) Contingencies and equipment renewals—		
		(*a*) Contingencies		
		(*b*) Equipment renewals		
		(4) Prizes and scholarships		
		(5) Repairs to buildings		
		Total, Running charges ..		
		(6) Contributions to other local bodies ..		
		(7) Contributions to private individuals ..		
		(8) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		2. Special schools—		
		(1) Staff		
		(2) Contingencies and equipment renewals—		
		(*a*) Contingencies		
		(*b*) Equipment renewals ..		
		(3) Prizes and scholarships		
		(4) Repairs to buildings		
		Total, Running charges ..		
		(5) Contribution to other local bodies ..		
		(6) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		

Actuals of 1922-23.	Revised Estimate for 1923-24	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	I. SERVICE ACCOUNT—*cont.*	Rs.	
		C. EDUCATION.		
		(i) *Elementary Education.*		
		Ordinary—		
		1. Education tax		
		2. Fines and penalties under the Education Act.		
		3. Income from investments, etc.		
476	500	4. School fees	475	475
4	450	5. Other receipts		
		6. Appropriation from Government grant—		
25679	19550	(1) Under section 37	19550	16245
	18310	(2) Under the proviso to section 37 ..		
		7. Appropriation from endowments and contributions.		
8011	~~13865~~	8. Appropriation from Revenue to Elementary Education—Ordinary.	~~14370~~	(3307 worked
	11670	*Deduct*—Appropriation to Elementary Education—Capital.		
34170	33915	Total, Elementary Education, Ordinary receipts.	34395	25429
		(ii) *Education other than Elementary.*		34720
		Ordinary—		- 9293
		1. Secondary Schools—		
		(1) School fees		
		(2) Income from securities, etc.		
		(3) Other receipts		
		(4) Appropriation from Government grants.		
		(5) Appropriation from endowments and contributions.		
		Total, Ordinary receipts ..		
		2. Special schools—		
		(1) School fees		
		(2) Income from securities, etc		
		(3) Other receipts		
		(4) Appropriation from Government grants.		
		(5) Appropriation from endowments and contributions.		
		Total, Ordinary receipts ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	I. SERVICE ACCOUNT—*cont.*	Rs.	
		C. EDUCATION—*cont.*		
		(ii) *Education other than Elementary*—cont.		
		Ordinary—*cont.*		
		3. Public libraries, etc.—		
		(1) Staff		
		(2) Contingencies and equipment renewals—		
		(*a*) Contingencies		
		(*b*) Equipment renewals		
		(3) Repairs to buildings		
		(4) Contributions		
		(5) Interest on and repayment of debt ..		
		Total ..		
		Total, Education other than Elementary—Ordinary		
		Total, Education—Ordinary charges ..		
		(i) *Elementary Education.*		
		Capital—		
		1. Land and buildings		
		2. Equipment		
		Total, Elementary Education—Capital ..		
		(ii) *Education other than Elementary.*		
		Capital—		
		1. Secondary schools—		
		(1) Land and buildings		
		(2) Equipment		
		Total ..		
		2. Special schools—		
		(1) Land and buildings		
		(2) Equipment		
		Total ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.		RS.	
		I. SERVICE ACCOUNT—*cont.*		
		C. EDUCATION—*cont.*		
		(ii) *Education other than Elementary*—cont.		
		Ordinary—*cont.*		
		3. Public libraries—		
		(1) Appropriation from endowments and contributions.		
		(2) Appropriation from Government grants.		
		Total ..		
		Add—Appropriation from Revenue to Education other than Elementary—Ordinary.		
		Total, Education other than Elementary—Ordinary.		
		Total, Education—Ordinary receipts ..		
		(i) *Elementary Education.*		
		Capital—		
		1. Capital receipts		
		2. Appropriation from endowments and contributions.		
		3. Appropriation from loans		
		4. Appropriation from Elementary Education—		
		Ordinary		
		Add—Appropriation from revenue		
		Total, Elementary Education—Capital ..		
		(ii) *Education other than Elementary.*		
		Capital—		
		1. Secondary schools—		
		(1) Capital receipts		
		(2) Appropriation from endowments and contributions.		
		(3) Appropriation from loans		
		Total ..		
		2. Special schools —		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	I. SERVICE ACCOUNT—*cont.*	RS.	
		C. EDUCATION—*cont*		
		(ii) *Education other than Elementary*—cont.		
		Capital—*cont.*		
		3. Public libraries, etc.—		
		(1) Land and buildings		
		(2) Equipment		
		Total ..		
		Total, Education other than Elementary—Capital charges.		
		Total, Education—Capital charges ..		
		D. PUBLIC HEALTH.		
		(i) *General.*		
		Ordinary—		
		I. Medical relief—		
		1. Hospitals and dispensaries—		
		(1) Staff—		
1980	3270	(*a*) Medical subordinates	2940	
		(*b*) Medical practitioners		
718	840	(*c*) Nurses and Midwives ..	750	
1025	930	(*d*) Clerks and servants	1065	
66	100	(*e*) Contribution for pension ..	60	
43	—	(*f*) Contribution to Provident Fund.		
146	200	(*g*) House-rent allowances ..		
241	160	(*h*) Travelling allowances ..	200	
		(2) Contingencies and Equipment renewals—		
2955	2200	(*a*) Contingencies	2375	
21	2100 / 100	(*b*) Equipment renewals	70	
		(3) Repairs to buildings		
7195	7700	Total, Running charges ..	7460	
		(4) Contributions—		
		(*a*) To other local bodies		
		(*b*) To private institutions ..		
		(5) Interest on and repayment of debt ..		
7195	7700	Total, Ordinary charges ..	7460	

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	I. SERVICE ACCOUNT—*cont.*	Rs.	
		C. EDUCATION – *cont.*		
		(ii) *Education other than Elementary*—cont.		
		Capital—*cont.*		
		3. Public libraries, etc.—		
		(1) Capital receipts		
		(2) Appropriations from endowments and contributions.		
		(3) Appropriation from loans		
		Total ..		
		Add—Appropriation from Revenue to Education other than Elementary—Capital.		
		Total, Education other than Elementary—Capital receipts.		
		Total, Education—Capital receipts ..		
		D. PUBLIC HEALTH.		
		(i) *General.*		
		Ordinary—		
		I. Medical Relief—		
		1. Hospitals and dispensaries—		
30	20	(1) Hospital receipts		21
		(2) Income from securities, etc. ..		
282	1635	(3) Appropriation from Government grants.	2940	3220.
	30	(4) Appropriation from endowments and contributions.		
			1	
			+68	
312	1655	Total, Ordinary receipts ..	2940	

7460
2940
4520
1625
6145
5145
1100

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.		Rs.	
		I. SERVICE ACCOUNT—*cont.*		
		D. PUBLIC HEALTH—*cont*		
		(i) *General*—cont.		
		Ordinary—*cont.*		
		I. Medical Relief—*cont.*		
		2. Medical education—		
		Stipends and travelling allowances—		
		(1) Medical pupils		
		(2) Nurse pupils		
		(3) Midwifery pupils		
		Total ..		
7195	7700	Total, Medical relief ..	7460	
		II. Preventive Medicine—		
		1. Organization—		
		(1) Health officers		
		(2) Clerks and servants		
		(3) Propaganda		
		(4) Contingencies and equipment renewals.		
		Total, Organization ..		
		2. Epidemic and Endemic diseases—		
		(1) Smallpox—		
1026	1080	(*a*) Staff	1095	
61	70	(*b*) Contingencies and equipment renewals.	130	
14		(*c*) Contributions		
1101	1150	Total ..	1225	
		(2) Plague—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		(*c*) Rat destruction		
		(*d*) Grain inspection		
		Total ..		
		(3) Cholera—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		Total ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.		RS.	
		I. SERVICE ACCOUNT—*cont.*		
		D. PUBLIC HEALTH—*cont.*		
		(i) *General*—cont.		
		Ordinary—*cont.*		
		I. Medical Relief—*cont*		
		2. Medical education—		
		(1) Appropriation from endowments and contributions.		
		(2) Appropriation from Government grants.		
		Total ..		
312	1655	Total, Medical relief ..	2940	
		II. Preventive Medicine—		
		1. Organization—		
		(1) Health officers—		
		Appropriation from Government grants.		
		Total, Organization ..		
		2. Epidemic and Endemic diseases—		
		(1) Smallpox—		
		Vaccination fees		
		Total ..		
		(2) Plague—		
		Appropriation from Government grants ..		
		Total ..		
		(3) Cholera		
		Sundry receipts		
		Total ..		

7460
2947
3687
3773
2940
747
3687

Actuals of 192 -2 .	Revised Estimate for 192 -2 .	Heads	Budget Estimate for 192 -2 .	Remarks.
RS.	RS.	I. SERVICE ACCOUNT—*cont.*	RS.	
		D. PUBLIC HEALTH—*cont.*		
		(i) *General*—cont.		
		Ordinary—*cont.*		
		II. Preventive Medicine—*cont.*		
		2. Epidemic and Endemic diseases—*cont.*		
		(4) Malaria—		
		(*a*) Staff (only menials)		
		(*b*) Contingencies and equipment renewals.		
		Total ..		
		Other diseases—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		(*c*) Rewards for destruction of dogs ..		
		Total ..		
		Total, Epidemic and Endemic diseases ..		
		3. Sanitation—		
		(1) Public conservancy—		
		(*a*) Staff—		
		(i) Sanitary Inspectors		
		(ii) Others		
		(*b*) Contingencies and equipment renewals.		
		Total ..		
		(2) Private scavenging—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		Total ..		
		(3) Food adulteration—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		Total ..		
		(4) Fairs and festivals—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
52	200	(*c*) Special sanitary arrangements ..	600	
52	200	Total, Running charges ..	600	
		(*d*) Contributions to other local bodies, etc.		
		Total, Ordinary charges ..		
		Total, Sanitation ..		

Actuals of 192 -2 .	Revised Estimate for 192 -2 .	Heads.	Budget Estimate for 192 -2	Remarks.
		I. SERVICE ACCOUNT—*cont.*		
		D. PUBLIC HEALTH—*cont.*		
		(i) *General*—cont.		
		Ordinary—*cont.*		
		II. Preventive Medicine—*cont.*		
		2. Epidemic and Endemic diseases—*cont.*		
		(4) Malaria		
		Sundry receipts		
		Total ..		
		(5) Other diseases		
		Sundry receipts		
		Total ..		
		Total, Epidemic and Endemic diseases ..		
		3. Sanitation—		
		(1) Public conservancy—		
		(*a*) Sale of rubbish, etc.		
		(*b*) Sale-proceeds of stock and stores ..		
		Total ..		
		Add—Appropriation from Depreciation Fund ..		
		Deduct—Appropriation to Depreciation Fund ..		
		Net ..		
8		(2) Private scavenging—		
		Private scavenging and cess-pool fees.		
8		Total ..		
		(3) Food adulteration—		
		(*a*) Fees for analysis, etc.		
		(*b*) Fines, etc.		
		(*c*) Appropriation from Government grants.		
		Total ..		
581	600 nil nil	(4) Fairs and festivals—		
		(*a*) Fees	600	
		(*b*) Pilgrim tax		
		(*c*) Appropriation from Endowments and Contributions.		
		(*d*) Appropriation from Government grants.		
581	600	Total, Ordinary receipts ..	600	
		Total, Sanitation ..		

Actuals of 1922–23.	Revised Estimate for 1923–24.	Heads	Budget Estimate for 1924–25.	Remarks.
RS.	RS.	I. SERVICE ACCOUNT—*cont.*	RS.	
		D. PUBLIC HEALTH—*cont.*		
		(i) *General*—cont.		
		Ordinary—*cont.*		
		II. Preventive Medicine—*cont.*		
		4. Births and deaths—		
		(1) Registration charges—		
8		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		(2) Maternity and child welfare—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		(*c*) Contributions		
		(3) Maintenance of burial and burning grounds—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
8		Total, Births and deaths ..		
		5. Departmental buildings—		
		(1) Repairs to buildings		
		(2) Interest on and repayment of debt ..		
		Total ..		
		6. Fire protection—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		Total ..		
	500	7. Water-supply and drainage—		
		(1) Repairs to tanks, wells, drains, etc.—	1300	
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
	1850	8. Veterinary—Total, Ordinary charges ..	3125	
		Total, Preventive medicine ..		
8356	9550	Total, Public Health, General—Ordinary charges..	10585	

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	I. SERVICE ACCOUNT—*cont.*	Rs.	
		D. PUBLIC HEALTH—*cont.*		
		(i) *General—cont.*		
		Ordinary—*cont.*		
		II. Preventive Medicine—*cont.*		
		4. Births and deaths—		
		(1) Fees for taking extracts from birth and death registers.		
		(2) Appropriations from endowments and contributions.		
		(3) Fees for use of burial and burning grounds.		
		Total, Births and deaths ..		
		5. Departmental buildings		
		6. Fire protection		
		7. Water-supply and drainage.		
		Add appropriation from endowments	800	
		8. Veterinary—Total, Receipts		
	600	Total, Preventive medicine ..	1400	
901	2255	Total, Public Health, General, Receipts ..	4340	
7485	7295	*Add*—Appropriation from Revenue to Public Health, General, Ordinary.	6245	
8386	9550	Total, Public Health, General, Ordinary receipts ..	10585	

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.		Rs.	
		I. SERVICE ACCOUNT—*cont.*		
		D. PUBLIC HEALTH—*cont.*		
		(ii) *Water-Supply and Drainage Account.*		
		Ordinary.		
		1. Water-supply—		
		(1) Maintenance—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals..		
		(*c*) Repairs to works		
		(*d*) Repairs to buildings		
		Total ..		
		(2) Payment—		
		(*a*) For water		
		(*b*) For steam-boiler inspection		
		Total, Running charges ..		
		(3) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		2. Meters—		
		(1) Meter staff		
		(2) Contingencies and equipment renewals ..		
		(3) Repairs to meters		
		Total, Running charges ..		
		(4) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		3. Drainage—		
		(1) Staff		
		(2) Contingencies and equipment renewals ..		
		(3) Repairs to drains		
		(4) Repairs to buildings		
		Total, Running charges ..		
		(5) Interest on and repayment of debt .		
		Total, Ordinary charges ..		
		Total, Water-supply and drainage, Ordinary charges ..		
		Grand Total, Public Health ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.		RS.	
		I. SERVICE ACCOUNT—*cont.*		
		D. PUBLIC HEALTH—*cont.*		
		(ii) *Water-supply and Drainage Account.*		
		Ordinary.		
		1. Water-supply—		
		(1) Water-tax		
		(2) Collection for excess water		
		(3) Fines, penalties, etc.		
		(4) Appropriation from Government grants.		
		Total ..		
		Add—Appropriation from Depreciation Fund ..		
		Deduct—Appropriation to Depreciation Fund ..		
		Net, Ordinary receipts ..		
		2. Meters—		
		(1) Meter rents		
		(2) Fines, fees, etc.		
		Total ..		
		Add—Appropriation from Depreciation Fund ..		
		Deduct—Appropriation to Depreciation Fund ..		
		Net, Ordinary receipts ..		
		3. Drainage—		
		(1) Drainage tax		
		(2) Service receipts (sewage farms) ..		
		(3) Appropriation from Government grants.		
		Total ..		
		Add—Appropriation from Depreciation Fund ..		
		Deduct—Appropriation to Depreciation Fund ..		
		Net, Ordinary receipts ..		
		Total, Water-supply and drainage—Receipts ..		
		Add—Appropriation from Revenue Water-supply and drainage—Ordinary.		
		Deduct—Appropriation to Water-supply and drainage—Capital.		
		Total, Water-supply and drainage, Ordinary receipts ..		
		Grand Total, Public Health ..		

Actuals of 1922-23.	Revised Estimate for 1923-24	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	I. SERVICE ACCOUNT—*cont.*	RS.	
		D PUBLIC HEALTH—*cont.*		
		(i) *General.*		
		Capital.		
119		I. Medical relief—		
		Hospitals and Dispensaries—		
		(1) Lands and buildings		
		(2) Equipment		
119		Total, Medical relief ..		
		II. Preventive medicine—		
		1. Preventive medicine other than water-supply and fire protection—		
		(1) Lands and buildings		
		(2) Equipment		
		2. Fire protection—		
		Fire-engine and equipment		
		3. Water-supply and drainage—		
1218		Improvements to tanks, wells, drains, etc.		
		4. Veterinary —Total, Capital charges ..		
1218		Total, Preventive medicine ..		
		Total, Public Health, General ..		
		(ii) *Water-supply and drainage.*		
		Capital.		
		1. Water-supply—		
		(1) Land and buildings		
		(2) Purchase of machinery		
		(3) Equipment		
		Total ..		
		2. Meters—		
		Purchase of meters		
		Total ..		
		3. Drainage—		
		(1) Purchase of machinery		
		(2) Equipment		
		(3) Land and buildings		
		(4) Construction of drains		
		Total ..		
		Total, Water-supply and drainage, Capital ..		
1337		Total, Public Health, Capital ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	I. SERVICE ACCOUNT—*cont.*	RS.	
		D. PUBLIC HEALTH—*cont.*		
		(i) *General.*		
		Capital.		
		I. Medical relief—		
		Hospitals and dispensaries—		
		(1) Capital receipts		
		(2) Appropriations from endowments and contributions.		
		(3) Appropriation from loans ..		
		Total, Medical relief ..		
		II. Preventive medicine—		
		1. Preventive medicine other than water-supply and fire protection—		
		(1) Capital receipts		
		(2) Appropriation from loans ..		
		Total ..		
		2. Fire protection—		
		Appropriation from loans		
		3. Water-supply and drainage		
		4 Veterinary—Total, Capital receipts ..		
		Total, Preventive medicine ..		
		Add—Appropriation from revenue ..		
		Total, Public Health, General ..		
		(ii) *Water-supply and drainage.*		
		Capital.		
		1. Water-supply—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		
		2. Meters—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		
		3. Drainage—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		
		Add—Appropriation from water-supply and drainage, Ordinary.		
1337		Appropriation from revenue ..		
		Total, Water-supply and drainage, Capital ..		
1337		Total, Public Health, Capital ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	II. REMUNERATIVE ENTERPRISES ACCOUNT.	RS.	
		A. TRANSPORT.		
		Ordinary—		
		1. Railways		
		(1) Maintenance—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		(2) Repairs —		
		(*a*) Permanent-way		
		(*b*) Buildings		
		(*c*) Rolling-stock		
		Total, Running charges ..		
		(3) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		2. Motor-services—		
		(1) Maintenance —		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals.		
		(2) Repairs—		
		(*a*) Roads		
		(*b*) Buildings		
		(*c*) Rolling-stock		
		Total, Running charges ..		
		(3) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		Total Transport, Ordinary ..		
		Capital—		
		1. Railways—		
		(1) Cost of—		
		(*a*) Permanent-way		
		(*b*) Rolling-stock		
		(*c*) Buildings		
		Total ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks
RS.	RS.	II. REMUNERATIVE ENTERPRISES ACCOUNT.	RS.	
		A. TRANSPORT.		
		Ordinary—		
		1. Railways—		
		(1) Special tax, including interest ..		
		(2) Railway earnings		
		(3) Income from investments		
		Total ..		
		Add—Appropriation from depreciation fund ..		
		Deduct—Appropriation to depreciation fund ..		
		Net, Ordinary receipts ..		
		2. Motor services—		
		(1) Special tax, including interest ..		
		(2) Motor service earnings		
		(3) Income from investments		
		Total ..		
		Add—Appropriation from depreciation fund ..		
		Deduct—Appropriation to depreciation fund ..		
		Net ..		
		Total, Transport receipts ..		
		Deduct—		
		(i) Appropriation to Capital		
		(ii) Do. to Revenue		
		Net Total, Transport, Ordinary ..		
		Capital—		
		1. Railways—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		(3) Investments realized		
		Total ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	II. REMUNERATIVE ENTERPRISES ACCOUNT—*cont.* A. TRANSPORT—*cont.*	Rs.	
		Capital—*cont.*		
		(2) Equipment		
		(3) Investments made		
		Total ..		
		2. Motor services—		
		(1) Cost of—		
		(*a*) Roads		
		(*b*) Rolling-stock		
		(*c*) Buildings		
		Total ..		
		(2) Equipment		
		(3) Investments made		
		Total ..		
		Total, Transport, Capital ..		
		B. MARKETS, CART-STANDS AND SLAUGHTER-HOUSES.		
		Ordinary—		
	50	1. Markets—		
		(1) Staff	50	
4118	10	(2) Contingencies and equipment renewals.		
		(3) Repairs to buildings		
4118	50	Total, Running charges ..	50	
		(4) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		2. Cart-stands—		
		(1) Staff		
		(2) Contingencies and equipment renewals.		
		(3) Repairs to buildings		
4118	50	Total ..		
4118	50	Total, Markets, etc., Ordinary ..	50	

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	II. REMUNERATIVE ENTERPRISES ACCOUNT—*cont.* A. TRANSPORT—*cont.*	RS.	
		Capital—*cont.*		
		2. Motor services—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		(3) Investments realized		
		Total, Receipts, Transport ..		
		Add—Appropriation from Transport, Ordinary ..		
		Total, Transport, Capital ..		
		B. MARKETS, CART-STANDS AND SLAUGHTER-HOUSES.		
		Ordinary—		
		1. Markets—		
386	350 600	(1) Market fees*	350	
		(2) Income from investments, etc. ..		
		(3) Other receipts		
		(4) Appropriation from endowments and contributions.		
386	350	Total ..	350	
		2. Cart-stands—		
		(1) Cart-stand fees*		
		(2) Income from investments, etc. ..		
		(3) Other receipts		
		(4) Appropriation from endowments and contributions.		
		Total ..		
386	350	Total, Receipts, Markets, etc. ..	350	

* Under this head should be shown the fees levied in the market, cart-stand or slaughter-house owned by the local body, the income from licence fees for private markets, cart-stands or slaughter-houses being shown under "other receipts."

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	II. REMUNERATIVE ENTERPRISES ACCOUNT—*cont.*	Rs.	
		B. MARKETS, CART-STANDS, SLAUGHTER-HOUSES—*cont.*		
		Ordinary—*cont.*		
		3. Slaughter-houses—		
		(1) Staff		
		(2) Contingencies and equipment renewals.		
		(3) Repairs to buildings		
		(4) Interest on and repayment of debt ..		
		Total ..		
		Capital—		
		1. Markets—		
		(1) Land and buildings		
		(2) Equipment		
		(3) Investments made		
		Total ..		
		2. Cart-stands—		
		(1) Land and buildings		
		(2) Equipment		
		Total ..		
		3. Slaughter-houses—		
		(1) Land and buildings		
		(2) Equipment		
		Total ..		
		Total, Markets, etc., Capital		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	II. REMUNERATIVE ENTERPRISES ACCOUNT—*cont.*	RS.	
		B. MARKETS, CART-STANDS, SLAUGHTER-HOUSES—*cont.*		
		Ordinary—*cont.*		
		3. Slaughter-houses—		
		(1) Slaughter-house fees*		
		(2) Income from investments, etc.		
		(3) Other receipts		
		Total ..		
	3455	*Deduct*—(i) Appropriation to Revenue	300	
		,, (ii) Appropriation to Markets, etc., Capital.		
		Net Total, Markets, etc., Ordinary ..	50	
		Capital—		
		1. Markets—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		(3) Investments realized		
		Total ..		
		2. Cart-stands—		
		Capital receipts		
		Total ..		
		3. Slaughter-houses—		
		(1) Capital receipts		
		(2) Appropriation from loans		
		Total ..		
		Total, Receipts, Markets, etc. ..		
		Add—Appropriation from—		
		(*a*) Markets, etc, Ordinary. (*b*) Revenue		
		Total, Markets, etc., Capital ..		

* Under this head should be shown the fees leived in the market, cart-stand or slaughter-house *owned* by the local body the income from licence fees for private markets, cart-stands or slaughter-houses being shown under "others receipts".

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	II. REMUNERATIVE ENTERPRISES ACCOUNT—*cont.*	RS.	
		C. TREE-PLANTING.		
		Ordinary—		
		(1) Staff		
		(2) Contingencies and equipment renewals ..		
		Total ..		
		Capital—		
		Equipment		
		D. LAND DEVELOPMENT.		
		Ordinary—		
		1. Town-planning Act Schemes—		
		(1) Staff		
		(2) Survey charges		
		(3) Contingencies and equipment renewals ..		
		Total, Running charges ..		
		(4) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		2. Other items—		
		(1) Staff (Town Surveyor, etc.)		
		(2) Contingencies, including survey charges and equipment renewals.		
		Total, Running charges ..		
		(3) Interest on and repayment of debt ..		
		Total, Ordinary charges ..		
		Total, Land Development ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	II. REMUNERATIVE ENTERPRISES ACCOUNT—*cont.*	Rs.	
		C. TREE-PLANTING.		
		Ordinary—		
		Sale of tree produce and avenue clippings ..		
		Add—Appropriation from Revenue ..		
		Deduct—Appropriation to (*a* Tree-planting–Capital.		
		(*b*) Revenue		
		Total ..		
		Capital—		
		Capital receipts		
		Add—Appropriation from (*a*) Tree-planting—Ordinary.		
		(*b*) Revenue		
		Total ..		
		D. LAND DEVELOPMENT.		
		Ordinary—		
		1. Town-planning Act schemes—		
		(1) Rent of lands		
		(2) Produce of lands		
		(3) Betterment contributions		
		Total ..		
		2. Other items—		
		(1) Rent of lands		
		(2) Produce of lands		
		(3) Income from licence fees—		
		(i) Under Act II of 1888.. ..		
		(ii) Others		
		Total ..		
		Total, Receipts, Land Development ..		
		Deduct—Appropriation to (*a*) Revenue		
		(*b*) Land Development—Capital.		
		Total, Land Development ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	II. REMUNERATIVE ENTERPRISES ACCOUNT—*cont.*	RS.	
		D. LAND DEVELOPMENT—*cont.*		
		Capital—		
		1. Town-planning Act schemes—		
		(1) Acquisition of land		
		(2) Original works		
		(3) Equipment		
		(4) Investments made		
		Total ..		
		2. Other items—		
		(1) Acquisition of land		
		(2) Original works		
		(3) Equipment		
		(4) Investments made		
		Total ..		
		Total, Land Development, Capital ..		
		E. OTHER REMUNERATIVE ENTERPRISES.		
		Ordinary—		
		1. Staff		
		2. Contingencies and equipment renewals ..		
		3. Repairs to buildings		
		Total ..		
		Capital—		
		1. Land and buildings		
		2. Equipment		
		3. Investments made		
		Total ..		
		Total—Other Remunerative Enterprises ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	II. REMUNERATIVE ENTERPRISES ACCOUNT—*cont.*	Rs.	
		D. Land Development—*cont.*		
		Capital—		
		1. Town-planning Act schemes—		
		(1) Sale-proceeds of land		
		(2) Other capital receipts		
		(3) Appropriation from loans		
		(4) Investments realized		
		Total ..		
		2. Other items—		
		(1) Sale-proceeds of land		
		(2) Other capital receipts		
		(3) Appropriation from loans		
		(4) Investments realized		
		Total ..		
		Total receipts ..		
		Add—Appropriation from Land Development—Ordinary.		
		Total, Land Development ..		
		E. Other Remunerative Enterprises.		
		Ordinary—		
		1. Fees or other income		
		2. Income from investments		
		3. Appropriation from endowments and contributions.		
		Deduct—Appropriation to Other Remunerative Enterprises—Capital.		
		Net ..		
		Capital—		
		1. Capital receipts		
		2. Investments realized		
		Total ..		
		Add—Appropriation from other Remunerative Enterprises—Ordinary.		
		Total—Other Remunerative Enterprises ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	III. REVENUE ACCOUNT.	Rs.	
		1. Collection charges—		
		(*a*) Staff		
		(*b*) Contingencies and equipment renewals..		
		2. Repayment of Government grants for wiping off deficit.		
		3. Contributions to other local bodies		
		Total ..		
		IV. ENDOWMENTS AND CONTRIBUTIONS ACCOUNT.		
		Ordinary—		
		Debits, if any		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	III. REVENUE ACCOUNT.	RS.	
		(a) Taxation—		
		1. Property-tax		
10974	10020 10025	2. Land-cess	9420	+ (4710)
	500	3. Profession-tax	500	
	100	4. Tax on companies	100	
		5. Tax on servants		
		6. Warrant and distraint fees, etc.		
		7. Interest on arrears of revenue		
		(b) Miscellaneous Revenue—		
		8. Lapsed deposits		
94	10	9. Fees, fines and forfeitures (other than those credited to service heads).		
14	10 5	10. Fishery rents		
	10625	11. Surplus from Provident Fund	10020	
		(c) Appropriations to be made		
700	—	Appropriation from loan		
—	3455	12. *Add*—Appropriation from— (i) Remunerative Enterprises Account ..	300	
6200	19880 19879	(ii) Government grants account for wiping off deficit.		
856	1755	(iii) ~~Endowments and contributions~~ Sinking account, Communication ..	910	
18838	35715	Total ..	11230	
		(d) Deductions to be made		
19824	24980	13. *Deduct*—Appropriations to— (i) † Service account—Ordinary	24515	
1337	—	(ii) † Service account—Capital	910	
		(iii) Remunerative Enterprises Account—Ordinary.	23105	
		(iv) Remunerative Enterprises Account—Capital.		
13		(v) *Refunds*		
21174	24980	Total Deductions ..	24515	
-2336	10735	Net Total Credits ..	6145	
		IV. ENDOWMENTS AND CONTRIBUTIONS ACCOUNT.		
215	400	Ordinary— Receipts from— (1) Endowments	310	
		(2) Contributions from—		
		(a) Private individuals		
		(b) Local bodies		
215	400	Total ..	310	

* When one local body makes a contribution in aid of the general resources of another, it should be entered in the accounts of the former on the deb i side against "Contributions to other local bodies"; in the accounts of the latter it should first be credited in the Endowments and Contributions Account and appropriated from that to the Revenue Account in which the entry should be against item 12 (iii).

† Should include appropriation to Elementary Education and water-supply and drainage accounts.

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	IV. ENDOWMENTS AND CONTRIBUTIONS ACCOUNT—*cont.*	Rs.	
		Ordinary—*cont.*		
		Capital—		
		Debits, if any		
		Total ..		

Actuals of 1922-23.	Revised Estimate for 1923-24	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	IV. ENDOWMENTS AND CONTRIBUTIONS ACCOUNT—*cont.*	RS.	
		Ordinary—*cont.*		
		Deduct—Appropriations to—		
		(i) Management .. (*a*) From (1) ..		
		(*b*) ,, (2) (*a*) ..		
		(*c*) ,, (2) (*b*) ..		
1098	1010	(ii) Communications .. (*a*) ,, (1) ..	445	
		(*b*) ,, (2) (*a*) ..		
		(*c*) ,, (2) (*b*) ..		
		(iii) Education .. (*a*) ,, (1) ..		
		(*b*) ,, (2) (*a*) ..		
		(*c*) ,, (2) (*b*) ..		
		(iv) Public Health .. (*a*) ,, (1) ..	800	
		(*b*) ,, (2) (*a*) ..		
		(*c*) ,, (2) (*b*) ..		
		(v) Remunerative enterprises. (*a*) From (1)		
		(*b*) ,, (2) (*a*)		
		(*c*) ,, (2) (*b*)		
		(vi) Revenue .. (*a*) From (1) ..		
		(*b*) ,, (2) (*a*) ..		
		(*c*) ,, (2) (*b*) ..		
		(vii) Others .. (*a*) ,, (1) ..		
		(*b*) ,, (2) (*a*) ..		
		(*c*) ,, (2) (*b*) ..		
1098	1010	Total deductions ..	1245	
883	610	Net Ordinary ..	935	
		Capital—		
		Receipts from—		
		(1) Endowments		
		(2) Contributions		
		(*a*) Private individuals		
		(*b*) Local bodies		
		Deduct—Appropriations to all accounts—		
		(*a*) From (1)		
		(*b*) ,, (2) (*a*)		
		(*c*) ,, (2) (*b*)		
		Total deductions ..		
		Net Capital ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
RS.	RS.	V. GOVERNMENT GRANTS ACCOUNT.	RS.	
		Debits, if any		
		. Total ..		
		VI. LOANS ACCOUNT.		
		Debits, if any		
		Total ..		
		VII. DEPOSITS AND ADVANCES ACCOUNT.		
		A. DEPOSITS.		
		(*a*) Recoveries of service payments ..		
		(*b*) Deposits of sinking funds		
		(*c*) Provident fund (excluding investment) deposits.		
		(*d*) Depreciation fund		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25.	Remarks.
Rs.	Rs.	V. GOVERNMENT GRANTS ACCOUNT.	Rs.	
31879	41065	Receipts from Government grants	22490 ~~41920~~	
		Deduct—Appropriations to—		
		(1) Management		
		(2) Communications		
25679	19550	(3) Education	19550	
	1635	(4) Public Health	2940	
		(5) Remunerative enterprises		
6200	19880	(6) Revenue		
31879	41065	Total deductions .	22490	
		Net ..		
		VI. LOANS ACCOUNT.		
700		Receipts from loans	—	
		Deduct—Appropriations to—		
		(1) Management		
		(2) Communications		
		(3) Education		
		(4) Public Health		
700		(5) ~~Remunerative enterprises~~ Revenue		
700	-	Total deductions ..	-	
-	-	Net ..	-	
		VII. DEPOSITS AND ADVANCES ACCOUNT.		
		A. Deposits.		
		(*a*) Recoveries of service payments		
		(*b*) Deposits of sinking funds		
		(*c*) Provident fund (excluding investment) deposits.		
		(*d*) Depreciation fund		
		Sundry receipts ..		
		Add—Appropriations from other accounts ..		
		Deduct—Appropriation to other accounts ..		
		Net ..		

Actuals of 1922-23.	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25	Remarks.
Rs.	Rs.	VII. DEPOSITS AND ADVANCES ACCOUNT—*cont.*	Rs	
		A. DEPOSITS—*cont.*		
1047	—	(*e*) Deposits—		
		(1) By President or Chairman	—	
		(2) By Engineer		
		(*f*) Engineers' Public Works receipts adjusted.		
		(*g*) Suspense account		
		(*h*) Lending library of medical books ..		
1047		Total ..	—	
		B. ADVANCES.		
		(i) Advances recoverable		
		(ii) Permanent advances		
		(iii) Engineers' miscellaneous advances ..		
		(iv) Engineers' stock		
		Total ..		
		Grand Total ..		

Actuals of 1922-23	Revised Estimate for 1923-24.	Heads.	Budget Estimate for 1924-25	Remarks.
Rs.	Rs.	VII. DEPOSITS AND ADVANCES ACCOUNT—*cont.*	Rs.	
533	—	(*e*) Deposits—		
		(1) By President or Chairman		
		(2) By Engineer		
		(*f*) Engineers' Public Works receipts adjusted.		
		(*g*) Suspense account		
		(*h*) Lending library of medical books ..		
533		Total ..		
		B. ADVANCES.		
		(i) Advances recoverable		
		(ii) Permanent advances		
		(iii) Engineers' miscellaneous advances ..		
		(iv) Engineers' stock		
		(v) Engineers' outside balance—		
		By adjustment		
		By repayment into the treasury ..		
		Total ..		
		Grand Total ..		

Explanatory Statements.

(1) *Loans Statement.*

Heads.	Amount of loan outstanding at the beginning of the year.	Amount of loan taken during the year.	Total.	Amount repaid during the year.	Balance of loan outstanding at the close of the year.
	RS.	RS.	RS.	RS.	RS.
I. SERVICES ACCOUNT—					
A. Management					
B. Communications					
C. Education—					
(i) Elementary					
(ii) Education other than Elementary.					
D. Public Health—					
(i) General					
(ii) Water-supply and Drainage ..					
II. Remunerative Enterprises Account ..					
Total ..					

Explanatory Statements—*cont.*

(2) *Loans Appropriation Statement.*

Heads. (1)	Unspent balance of loan at the beginning of the year. (2)	Receipts during the year. (3)	Total [column (2) + column (3)]. (4)	Expenditure during the year. (5)	Balance of loan at the close of the year. (6)
I. SERVICE ACCOUNT.					
A. MANAGEMENT.					
B. COMMUNICATIONS.					
C. EDUCATION.					
(i) Elementary					
(ii) Education other than Elementary ..					
D. PUBLIC HEALTH.					
(i) General					
(ii) Water-supply and drainage ..					
II. REMUNERATIVE ENTERPRISES ACCOUNT.					
A. Transport					
B. Markets, cart-stands and slaughter-houses.					
C. Tree-planting					
D. Land development					
E. Other remunerative enterprises ..					
Grand Total ..					

Depreciation Statement.

Heads.	Assets.		Capital expenditure since acquisition or construction.	Total capital expenditure.	Annual depreciation reserve.		Amount that ought to have been put into reserve including current year's amount.	Expenditure on repairs.		Balance [column (8) — column (10)]	Remarks.
	Nature and year of acquisition or construction.	Value.			Percentage.	Amount.		Current year.	Progressive.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
I. SERVICE ACCOUNT.											
A. MANAGEMENT.											
Buildings											
B. COMMUNICATIONS.											
Bridges											
Rest-houses											
Choultries											
Lighting											
Tools and plant											
Total ..											
C. EDUCATION.											
Buildings											
Equipment											
Total ..											
D. PUBLIC HEALTH.											
Hospital buildings											
Equipment											
Conservancy plant											
Vaccination buildings											
Cattle-shed, etc.											
Water-works, buildings and plant ..											
Drainage plant, pumping stations, etc.											
Equipment											
Total ..											
II. REMUNERATIVE ENTERPRISES ACCOUNT.											
A. RAILWAYS.											
Rolling-stock											
Permanent-way											
Total ..											
B. MARKETS, ETC.											
Market buildings											
Slaughter-house buildings											
Grand Total											

Demand, Collection and

Number.	Items.	Demand.			Collection.		
		Arrears.	Current.	Total.	Arrears.	Current.	Total.
	TAX RESOURCES.						
1	Land cess (*a*) General .. (*b*) Education ..						
2	Property / House tax (*a*) General .. (*b*) Water and Drainage. (*c*) Lighting .. (*d*) Railway .. (*e*) Education ..						
3	Tax on companies (*a*) General .. (*b*) Education ..						
4	Profession tax (*a*) General .. (*b*) Education ..						
5	Tax on carriages and animals ..						
6	Tax on carts						
7	Tax on servants						
8	Pilgrim tax						
	NON-TAX RESOURCES.						
9	Tolls						
10	Ferry rents						
11	Charge for excess water						
12	Meter rents						
13	Private scavenging and cesspool fees ..						
14	Sale of rubbish						
15	Licence fees						
16	Charges for medicines						
17	Sewage farm rents						
18	Fees for fairs						
19	Market fees						
20	Cart-stand fees						
21	Slaughter-house fees						
22	Fishery rents						
23	Warrant and distraint fees						
	Total ..						

Statement furnishing particulars about each medical institution.

Heads of account.	Hospital at Hadagali		Hospital at Harpanahalli		Dispensary at ~~Dispensary at~~ Total		Dispensary at	
	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Debits.								
1. Staff—								
(a) Medical Subordinates.. (i) Civil Assistant Surgeons								
(ii) Civil Apothecaries and Sub-Assistant Surgeons.	1470		1470		2940			
(b) Medical practitioners								
(c) Nurses and Midwives	340		410		750			
(d) Clerks and Servants	550		515		1065			
(e) Contribution for Pension	60				60			
(f) Contribution for Provident fund								
(g) House-rent Allowances								
(h) Travelling Allowances	100		100		200			
2. (a) Contingencies—	1100		1275		2375			
(b) Equipment renewals	20		50		70			
3. Repairs to Buildings								
Total ..	3640		3820		7460			
Credits.								
Hospital receipts	1470		1470		2940			
Net debits ..	2170		2350		4520			

President District Board

Statement of Liabilities and Assets on 31st March 192

Heads.	Amount. Rs.	Heads.	Amount. Rs.
Liabilities.		**Assets.**	
(i) Balance of loans—		(i) Closing balance—	
(a) From Government		(a) Cash	
(b) From public..		(b) In Treasury	
		(c) In Bank	
Total ..		Total ..	
		(ii) Provident Fund—	
		Investments	
		Total ..	
(ii) Provident Fund—		(iii) Deposits—	
(a) Cash		(a) Postal Savings Bank ..	
(b) Investments		(b) Government Promissory Notes.	
		(c) Land or other Securities ..	
Total ..		Total ..	
(iii) Deposits		(iv) Sinking Fund Investments ..	
(iv) Funded capital of endowed institutions.		(v) Other Investments	
(v) Cash balance of endowed institutions..		(vi) Funded capital of endowed institutions —securities and landed property.	
(vi) Cash balance of special accounts ..		(vii) Value of land and buildings ..	
(vii) Other amounts		(viii) ,, tools and plant	
		(ix) ,, live-stock	
		(x) ,, furniture	
		(xi) Arrears of taxes	
		(xii) Other assets	
		(xiii) Advances recoverable—	
		(a) Permanent	
		(b) Other	
Grand Total ..		Total ..	
		Grand Total ..	

A 2-G.

Budget - Harpanahalli T.B. Bellary - 1924-25

—

The Revised estimate of the board has separately been scrutinised and noted on the B. The Budget estimate is examined below:—

Loans. The board has no loans to repay.

2. Grants. (i) Apart from the elementary education grant which will be examined in Para (3) the board has taken credit for one grant of Rs 2940 under Medical relief. There are two Subordinate Hospitals under the board and the arrangements in force for 1687 F.H. & Co. Co. 23 there entire Costs be met from provincial funds. The board after providing a sum of Rs 2940 for this has taken credit as above for an equal sum. ~~This provision is therefore~~ ~~inadequate and should be raised to Rs 6000~~ ~~or Rs 3270. The grant should be refused~~ ~~and withheld~~. The will not however interfere with the balance.

(ii) Credit may also be allowed for a Provincial Contribution of Rs 136 on account of the Salaries of Medical Subordinates for 5 months in 1923-24.

13 Elementary education. In the current year's budget the budget had originally provided a contribution of Rs 11,670 towards elementary education but the receipt of the budget showed of this provision a reduction of the contribution to Rs 8,307 which was found necessary and Law (Edn)r was persuaded to agree to this. Owing to subsequent reforecasting which it was not possible to reduce expenditure except by closing some schools, this department had to realise the original provision and had to make a compensating saving of Rs 3363 in addition to Rs 1656 sanctioned in Govt No. 2173 L&M dt 3.10.23 with a view to avoid a further deficit under general revenues. Law (Edn) had already declined to make any saving to set off deficits in the elementary education and vide notes in Govt. 1735 Law(Edn) dt 13.12.23. The Revised estimate now provides for a contribution of Rs 13865 which the budget is Rs 14370 & the normal receipts during the year fall short of the normal expenditure by Rs 13285 and in view of this huge deficit it seems most undesirable to permit this contribution. The general finance dept do hopeless had that an appropriate reduction in the above contribution to the contributions and therefore may be reduced to Rs 8,307 as originally decided with reference to the Govt order.

pp. 9-12 of Govt. 1735 dt Law(Edn) dt 13.12.23 (I) in file I

Govt. 190 L&M 19.1.24 (Q) & not produced in file I.

(I) in file I

HKA 13865 − 11670 = 2195 + 6063 = 8258.

14370 − 8307 = 6063

HKA

4. Taxation.

p 54 of budget. The Bd levies all the taxes at the maximum rates except the agricultural land cess and education tax. These the Board is not prepared to levy under the present adverse conditions of the district.

No Compassionate Grant should be given unless the Bd levies the following cess as per 3 below Notes in file I

5. Balance.

p. 17 of note in file I. The Revised estimate for the current year closes with a deficit of Rs 8,948. The estimates income for the next year falls short of the expenditure by Rs 13,285. The total deficit would thus amount to Rs 22,258 at the end of the budget year. If the suggestions in paras 2(ii) and 3 are approved the deficit may be reduced to Rs 13,864. No large reduction in expenditure appears possible but a sum of Rs may be realised by the following reductions in the receipts:—

p. 58 of budget. A

p. 16 " "

p. 20 " "

	Rs
Medical relief - Contingencies	375 +236
Epidemics	225
Fairs & festivals	400
	1000 +236

The deficit will now be Rs 12,864 (-236). If a Compassionate grant of Rs 6748 for this year is given as proposed in file I, the deficit will be reduced to Rs 6086 (-236). Even if the Board levies the 3 pies additional

p 28 of note in file I

para 4. 8258
8394

22258
8394
13864

Cess from the beginning of next year this deficit cannot altogether be avoided as it would fetch only a sum of Rs 4710. and there will still be a deficit of Rs 1376-2-36 / p 39 of budget 6086 / 4710 / 1376

In the above circumstances it seems essential that the B.D. should be forced to levy the optional cess from next year ~~if the Syot can afford it~~

~~Cess for optional purposes for next year is to be continued~~

Ans

The B. Committee's report Loss 14/3/24 Rec'd 18.3.24. has not been received yet. The question of amalgamating the Tle B.D. in this Distt & reducing their number will have to be considered on receipt of that report. It is ~~necessary~~ desirable before passing orders on the budget. Tille items. The T.B.D. must levy the additional cesses at 3 pies. The total cesses in its area will then be As 1-6. as in other T.B.s. In addition to the reductions proposed at A on page 3 supra, the following reductions may be made under the deficit in the next year's budget:-

	Rs
Management - Estt.	400
Do - Contingencies	400
T.A.	200
Charities & Waterfalls	140
Total	1140

A compassionate grant of Rs 6778 may be given towards the deficit in the current year which has been caused by the readjustment of Provl funds of Landless workers created since Nov. in previous years.

Secy
23/3/24

Fin
24.3.24.

A draft order is submitted for approval

Secy
1.4.24. Rec'd on 2.4.24

Secy
3.4.24

Secy Fin 4.4.24.

57

L.S.G.

Budget estimate – Harpanahalli TKBD – 1924–25.

Order No. 903 dtd 4.4.24

Records subject to codes on the elementary education budget.

(D) 19. January 1924, The Contribution for general revenues for elementary education should be received in the Revised estimate for 23-24 for Rs 13865 to Rs 11640. The Contribution for the purposes of 24.25 should be received for Rs 14340 to Rs 8307.

3. Credit may be taken in the budget for 24.25 for a Government Contribution of Rs 136 on account of the Salaries of medical Subassistants in 1923–24.

4 under Govt No. 1687 P.H. of 10.10.23 the pay of the two Sub assistant surgeons under the Board will be disbursed directly by Government. The provision made in the budget and the credit taken for a Govt grant for the purpose should therefore be deleted.

5. The budget, as submitted by the Board opens with a deficit of Rs 8990 but as revised with reference to the actual closing balances on 31st March 1923 and the latest estimate of receipts under land Cess it will open with a deficit of Rs 8948. The estimates

ordinary receipts in 1926-25
fall short of the ordinary
expenditure by Rs 13285.
Thus the deficit at the end of the
year will be Rs 22,258. The
allotments made in paras 2 and 3 above
will reduce this deficit to
Rs 13864. In view
of this large deficit, it is
essential that
~~to~~ the Taluk Board should levy
~~the~~ the optional cess
at 3 pies from next fasli
under Section 78 (ii) of the
Madras Local Boards Act, 1920.
The Taluk Board should
take immediate steps to
levy this cess and the DT Bd
is requested to sanction the
levy ~~without any further reference~~
~~to this point~~ and communicate
a copy of its resolution
to the Collector so that the
cess may be levied from the
next fasli. In this connection the attention of the T.L. + D.T. Bds
~~Cess not given~~ is invited to para 6 of G.O. No 2173 dated 3rd Oct 1923
in which the T.L. Bd was given a compassionate grant on condition that the B.D. levies the
cess at three pies from the next fasli.
6. The levy of this cess ~~will~~ may
fetch ~~the~~ an income
of Rs 4710. ~~which will help~~
~~to reduce the deficit to Rs 9154~~.

6

7. To meet the remaining deficit the Govt. decide that the budget allotments under the following heads be reduced by the amounts noted against them:

Head	Provision in the budget. Rs	Reduction made. Rs	Provision as altered by Govt Rs
Management - Staff	1900	400	1500
" - Contingencies	1000	400	600
" - T.A.	1000	200	800
Charities dispensaries	590	140	450
Medical relief - Contingencies	2375	611	1764
Epidemics & Endemic diseases	1225	225	1000
Fairs and festivals	600	400	200
		2376	

~~There will still be a deficit of Rs 6,178 after the above reductions. Towards the deficit~~ A Government sale grant of Rs 5,124 has been sanctioned ~~by the Govt~~ in Govt. G.O. 818 Dom dt 24.3.24. The question of making a further grant will be considered on receipt of the District Committee's report and when the Taluk Boards intimate their decision to proceed in the matter of levying Optional

(111)

There will remain a deficit of Rs 1651 in the budget. Even after the alterations mentioned above. The TK Bd is requested to report limit proposed to meet it.

6v

§ The Board is warned
that the orders of Govt and
Govt should be strictly observed & that no excess of the provision
as ~~above~~ appropriated for shd
no discretion be ~~exercised~~ be incurred,
thereto can withhold their concurrence
sanction

Issa
3. 4. 24
pm
444

Issa
27/3/24
Recd
2.4.24.

DESPATCHED
AM 7 APR 1924

To
The P.W.D Bellary.
" P.W.D Hospet
" Colly Bellary.

65

9-16.

C.F.—29.

DEPARTMENT.

Received ..... 191 . *Registered* 14773 191 .

Rec'd 6/5

Subject.

Furnishing replies to the points noticed in G.O.No. 903 L & M dated 4-4-24 passing orders on the budget estimate of the Harpana--halli Taluk Board for the year 1924-25.

ENCLOSURES

No. .....

.....

Spare copies .....

Ref.C. No. 320 of 24.

Station Harpanahalli , *Dated the* 12-5-24. 19xx .

From (Name) M.R.Ry, K. Santhappa Garu,

(Designation) ~~President, Taluk Board,~~

Harpanahalli.

To The Secretary to the Government of Madras,

Local Self Government Department.

MADRAS.

Sir,

With reference to G.O.No. 903 L & M., dated 4th April 1924, passing orders on the budget estimate of the Harpanahalli Taluk Board for the year 1924-25, I have the honor to submit as follows:-

2. By the reduction of contribution from the revenue account of the Taluk Board to the Elementary education account referred to in para 2 of the G.O. the closing balance of the Elementary Education account will close with a deficit balance of Rs 14490/- for the year 1924-25. The Director of Public Instructions, Madras, has been addressed separately for allotment of special ~~subsidies~~ Educational subsidies for covering up the defi-cit.

3. With reference to para 7 of the G.O.,I have the honour to state that in calculating the balance of Rs-1651/- the savings that will be effected to the Taluk Board on account of payment of salaries of the Sub Assistant Surgeons of the Dispensaries of this Taluk Board directly by Government as referred to in para 4 has not been taken into account.The provision made in the budjet estimate for this purpose being Rs 2940/-, ~~it~~ it may be distributed as follows:-

1.Rs 1650/- towards the dificit of the closing balance.

2.Rs 300/- Management staff.)Out of the amounts prp
3.Rs 400/- --DO--contingencies. posed for
4.Rs 400/- Fairs and festivals reduction
5.Rs 190/-Epidemic endemic diseases in para 7 of the G.O.

Rs 2940 Total

The amounts provided in the budget estimate under " Management staff " and " Contingencies ," Fairs and Festivals " and " Epidemic and Endemic diseases " represent the recurring establishment charges or very normal expenditure under the heads concerned and so they cannot be cut down without curtailing the establishments or services.

4. The Board will be moved at their next meeting to levy the optional land cess at 0-0-3 from next Fasli under section 78-B- (ii) of the Madras Local Board Act 1920.

I have the honour to be

sir,

Your most obedient servant

13/5/24

H.N.S/12-5-24 For President.

12
13.5.24

L.S.G.

1. Remarks on Harpanahalli TKBd budget 20-25
C. No. 14773, from the P.T.B. Harpanahalli No 320 dt 25-3

AS

Reduction of Contributions for edu. (Para 2).

2 The finances of the TKBd make this impossible. If there is a deficit balance under the S.E.S. each year it is for the Govt to go into depth. to consider how best it can be avoided. The S.E.S. budget for 1924-25 has not yet been received.

2. Para 3 of the P.T.B's letter:

The Bd's budget for 1924-25 closed with a deficit of Rs 22238. Even after taking credit for the levy of the optional cess of 3 pies and after making large reductions in the provisions there was still a deficit of Rs 1651. In para 4 of Govt. No. 903 Dev dt 4.4.24 the Bd was asked how it proposed to avoid the deficit. The PT now observes that in calculating this balance the savings that will accrue to the Bd on account of the payment of Salaries of the TK HO & Sub Assistant Surgeons direct from provincial funds has not been taken into account. There was a provision in the budget of Rs 2950 for the Salaries & est. officers and as these are to come from provincial funds

He proposes to distribute the provision as suggested in his letter. He has completely ignored the fact that when the BD provided Rs 29460 for salaries of met officers it took care also to take credit for a corresponding credit grant. In para 4 of the CO under reply the provisions made in the budget and also the credit grant taken credit for were both asked to be omitted. The President is evidently under a wrong apprehension and we have asked again to state how the BD proposes to avoid the deficit of Rs 1651.

Para 4 of the letter.

No remarks.

A draft memo is submitted, for approval.

Issue
30/5/22.

2-6-22

67

L.S.C.

Memorandum. 14773 – 12th & 4.6.26

~~The memorandum~~ ~~taken~~ ~~heat quarter medical~~ ~~institutions under the Bureau~~.

App 4.b

A sum of Rs 2940 was provided in the budget for 1926–27 for the salaries of the medical officers and an equivalent head-quarter was also taken credit for. In para 4 of Govt no. 903 dtd 8.4.26 both the provision made in the budget and the credit taken for the Head-quarter were directed to be omitted as the salaries of the Sub-assistant Surgeons ~~would be paid~~ are paid directly from provincial funds, ~~which~~ so it is unnecessary ~~to~~ a sum of Rs 2940 will be available to meet the deficit of Rs 1658 & ~~enable the Province to make~~ the additional ~~expenditure~~ under the heads ~~mentioned in~~ proposed in his letter. ~~He is evidently under a misapprehension~~ as there are requests by ~~Govt~~. He ~~should apply~~ refresh Govt the Bill proposes to meet the deficit of Rs 1651

The President is mistaken in thinking that a sum

Referred to in para 7 of
Cen no. 703 Dtm d 8.4.24.

30/5/24.

2.6.24

DESPATCHED
5 JUN1924

To

The PTB Hqrs Ranchi.

with ref. to his letter no. Rc
320 d 12.5.24.